

## State Incentive

# Capital Goods in Kerala

## One Time Incentives

### 1. Fixed Capital Rebate

- Investment in Land, Building, Plant & machinery, Electrification, Essential Office Equipments, Pollution Control Devices and other fixed assets are eligible
- For General Category Assistance is 15% limited to INR 20 lakhs
- For Young (18 to 45 years), Women and SC/ST entrepreneurs, the assistance is 20% limited to INR 30 lakhs
- Enterprises in priority sector are eligible for additional assistance of 10% limited to INR 10 lakhs
- MSMEs started in the districts of Idukki, Wayanad, Kasargode and Pathanamthitta are eligible for additional support of 10% limited to INR 10 lakhs
- Industries set up after acquiring new technology from approved research institutions are eligible for additional support of 10% limited to INR 10 lakhs
- The total eligible assistance for an enterprise is limited to INR 30 lakhs

## Recurring Incentives